

### ABSTRACT OF THE DISCLOSURE

A method of creating a short message system (SMS) usage record is provided. An input signal is received. An SMS usage record is created in response to the received input signal. An event jacket is created. The event

5 jacket is associated with the SMS usage record. A command to send an SMS message is received. A confirmation signal is received after the SMS message has been sent. Finally, an SMS leg jacket is created. The SMS leg jacket includes at least one record. The at least one record includes information relating to the SMS message.